

U. S. TREASURY DEPARTMENT
Internal Revenue Service
Washington 25, D. C.

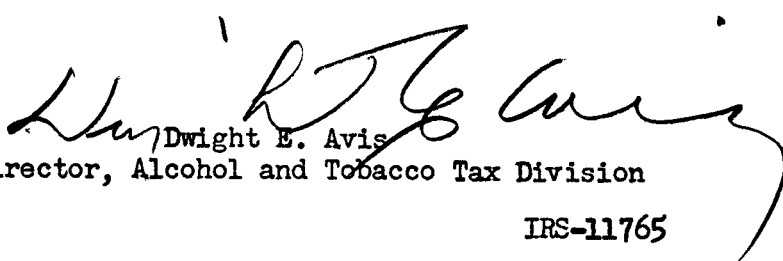
July 20, 1955

Alcohol and Tobacco Tax Division
Industry Circular No. 55-19

Disposition of Packages and Labels
Required by Previous Regulations

Manufacturers of tobacco;

1. The purpose of this industry circular is to provide for the disposition of existing stocks of packages and other packaging materials used under previous regulations in putting up manufactured tobacco.
2. New regulations in Title 26 (1954), Code of Federal Regulations, Part 275, relating to manufactured tobacco, became effective on July 19, 1955, and supersede regulations in 26 CFR (1939) Part 140 (Regulations 8) insofar as they relate to manufactured tobacco. Such new regulations provide that every package of manufactured tobacco subject to tax shall, before removal from the factory, have legibly imprinted thereon, or on a label securely affixed thereto, a mark consisting of the name and location of the manufacturer, or his permit number, and a warning that the law forbids the reuse of the Federal stamps thereon and requires the person who empties the package to destroy such stamps when the package is emptied.
3. Since the wording of the caution notice, previously prescribed under the provisions of Regulations 8, substantially fills the purpose of the mark required in the new regulations, no objection will be made to the use of existing stocks of approved packages, wraps, or labels, bearing the aforesaid caution notice, until such stocks are exhausted.
4. Inquiries in regard to this industry circular should refer to the number thereof and should be directed to the appropriate Assistant Regional Commissioner, Alcohol and Tobacco Tax.


Dwight E. Avis
Director, Alcohol and Tobacco Tax Division

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